

affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered, that the taking of testimony in this proceeding commence on the 25th day of September 1936 at 2:00 o'clock in the afternoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, *Acting Secretary.*

[F. R. Doc. 2183—Filed, September 11, 1936; 12:47 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 10th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE HOLLENBACK ET AL.—PIERCE FARM, FILED ON SEPTEMBER 4, 1936, BY SUPREME OIL, INC., RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that Items 11 (a), (e), and (f), of Division II, have not fully disclosed the information to enlighten the purchaser of such interests with respect to the outstanding lien;

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 10th day of October 1936 that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered, that Charles S. Moore, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered, that the taking of testimony in this proceeding commence on the 25th day of September 1936 at 4:00 o'clock in the afternoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, *Acting Secretary.*

[F. R. Doc. 2185—Filed, September 11, 1936; 12:48 p. m.]

Tuesday, September 15, 1936

No. 131

PRESIDENT OF THE UNITED STATES.

EXECUTIVE ORDER

MODIFICATION OF EXECUTIVE ORDER NO. 7070 OF JUNE 12, 1935, PRESCRIBING REGULATIONS GOVERNING APPOINTMENTS OF EMPLOYEES PAID FROM EMERGENCY FUNDS

By virtue of and pursuant to the authority vested in me as President of the United States, paragraphs 3 and 4 of Executive Order No. 7070 of June 12, 1935, prescribing regulations governing appointments of employees paid from emergency funds, are hereby modified so as to make said paragraphs inapplicable to the appointment or employment of any person serving in one of the executive departments, independent establishments, or administrative agencies who may hereafter be given appointment in another executive department, independent establishment, or administrative agency from a certificate issued by the Civil Service Commission: *Provided*, That any such person may not be employed at a salary higher than that authorized by the Commission's certificate, and may not thereafter be promoted or given an increase in compensation until after the expiration of six months from the date of employment.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,  
September 11, 1936.

[No. 7446]

[F. R. Doc. 2190—Filed, September 12, 1936; 11:23 a. m.]

EXECUTIVE ORDER

DUTIES AND FUNCTIONS OF THE UNITED STATES HIGH COMMISSIONER TO THE COMMONWEALTH OF THE PHILIPPINE ISLANDS IN CONNECTION WITH PROCEEDINGS INVOLVING THE EXTRADITION OF FUGITIVES FROM JUSTICE TO AND FROM THE COMMONWEALTH OF THE PHILIPPINE ISLANDS

By virtue of the authority vested in me by the provisions of Section 7 (4) of the Act of Congress approved March 24, 1934 (43 Stat. 456, 461, United States Code, Title 48, Section 1237), entitled "An Act To provide for the complete independence of the Philippine Islands, to provide for the adoption of a constitution and a form of government for the Philippine Islands, and for other purposes", and in view of the provisions of Section 2 (a) (10) of the same Act, I do hereby delegate to the United States High Commissioner to the Commonwealth of the Philippine Islands the performance of the duties and functions hereinafter described in connection with proceedings involving the extradition of fugitives from justice to and from the Commonwealth of the Philippine Islands.

1. The United States High Commissioner shall receive all requests of the Chief Executive of the Commonwealth of the Philippine Islands for the extradition of fugitives from the justice of said Commonwealth found in countries foreign to the United States of America and he shall transmit such requests to the Secretary of State of the United States except that where the fugitive or fugitives sought shall have been found in Japan or within the consular jurisdiction of the American consular officer at Hong Kong, at Singapore, at Bombay, at Calcutta, at Hobart (Tasmania), at Colombo, at Auckland, at Melbourne, or at Sydney (Australia) the United States High Commissioner may, in his discretion, transmit such request directly to the American Ambassador at Tokyo, Japan, or to the appropriate American consular officer, as the case may be, and such Ambassador or consular officer is hereby authorized, upon the receipt of the request from the United States High Commissioner, to make requisition for the extradition of the fugitive or fugitives without awaiting instructions from the Secretary of State.

2. The United States High Commissioner is further authorized to receive all requests from foreign governments for the extradition from the Commonwealth of the Philippine Islands of fugitives from the justice of such foreign governments, either directly or from the Secretary of State of the United States, and to transmit such requests to the Chief Executive of the Commonwealth of the Philippine Islands.

This order shall take effect from and after this date.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,  
Sept. 11, 1936.

[No. 7447]

[F. R. Doc. 2189—Filed, September 12, 1936; 11:28 a. m.]

## TREASURY DEPARTMENT.

### Bureau of Internal Revenue.

[T. D. 4695]

PROCESSING TAX ON CERTAIN OILS—SECTION 602½ OF THE REVENUE ACT OF 1934, AND SECTION 702 OF THE REVENUE ACT OF 1936.

#### CHAPTERS I AND II, REGULATIONS 48, AMENDED

#### To Collectors of Internal Revenue and Others Concerned:

Chapter I of Regulations 48, approved August 17, 1934, is amended in conformity with the provisions of section 702 of the Revenue Act of 1936, to read as follows:

#### CHAPTER I

#### DEFINITIONS

#### Section 801 (a) of the Revenue Act of 1934

##### SEC. 801. (a) When used in this Act—

(1) The term "person" means an individual, a trust or estate, a partnership, or a corporation.

(2) The term "corporation" includes associations, joint-stock companies, and insurance companies.

(3) The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this Act, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization.

(10) The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(11) The term "Secretary" means the Secretary of the Treasury.

(12) The term "Commissioner" means the Commissioner of Internal Revenue.

(13) The term "collector" means collector of internal revenue.

(14) The term "taxpayer" means any person subject to a tax imposed by this Act.

#### Section 602½ (a) of the Revenue Act of 1934

SEC. 602½. (a) \* \* \* For the purposes of this section the term "first domestic processing" means the first use in the United States, in the manufacture or production of an article intended for sale, of the article with respect to which the tax is imposed, but does not include the use of palm oil in the manufacture of tin plate.

ART. 1. Definitions.—When used in these regulations, the term—

(a) *Act* means the Revenue Act of 1934, approved May 10, 1934 (Public No. 216, 73d Congress), as amended by the Revenue Act of 1936, approved June 22, 1936 (Public No. 740, 74th Congress).

(b) *Tax* means the processing tax imposed by section 602½ of the Revenue Act of 1934, as amended by section 702 of the Revenue Act of 1936.

(c) *Person* includes an individual, a corporation, a partnership, a trust or estate, a joint-stock company, an association, or a syndicate, group, pool, joint venture or other unincorporated organization or group, through or by means of which any business, financial operation, or venture is carried on. It includes a guardian, committee, receiver, assignee for the

benefit of creditors, conservator or any person acting in a fiduciary capacity.

(d) *United States* includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(e) *Secretary* means the Secretary of the Treasury; *Commissioner*, the Commissioner of Internal Revenue; and *collector*, a collector of internal revenue.

(f) *Taxpayer* means any person subject to liability for the tax imposed by section 602½ of the Revenue Act of 1934, as amended by section 702 of the Revenue Act of 1936.

(g) *Oil or oils*.—(1) For the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, Eastern Standard Time, August 20, 1936. During the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, Eastern Standard Time, August 20, 1936, "oil or oils" means coconut oil, sesame oil, palm oil, palm kernel oil, sunflower oil, or any combination or mixture containing a substantial quantity of any one or more of such oils with respect to any of which oils there has been no previous first domestic processing.

(2) For the period beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936. For the period beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936, "oil or oils" means coconut oil, palm oil, palm kernel oil, fatty acids derived from any of the foregoing oils, salts of any of the foregoing (whether or not such oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination or mixture containing a substantial quantity of any one or more of such oils, fatty acids, or salts. The term also includes sesame oil, sunflower oil (or any combination or mixture containing a substantial quantity of sesame oil, or sunflower oil), if such oil or such combination or mixture of such oil contained therein was imported into the United States prior to 12:01 a. m., Eastern Standard Time, August 21, 1936. It should be noted that fatty acids and salts of sesame oil or sunflower oil imported prior to the above-mentioned time and date are not included.

(3) "Combination or mixture" means an article in the formation of which any of the oils have been blended, conjoined, united, admixed, combined, amalgamated, embodied, or merged, either by chemical or mechanical means, with or without the presence of any other substance, and which retains a substantial portion (10 percent or more) of substantially all the essential components of any of the oil or oils entering into such combination or mixture. It includes articles in which any of the oil or oils have been subjected to preliminary processing outside the United States or before the effective date, or both, and in which substantially all of the components of such oil or oils are present, even though the oils themselves may no longer exist as such. "Substantial quantity" means ten (10) percent or more, by weight, of the combination or mixture.

(h) *Fatty acids*, for the purposes of this Act, are those organic acids found in the free or combined state in coconut oil, palm oil, or palm kernel oil.

(i) *Salts*, for the purpose of this Act, are those compounds formed by the interaction of fatty acid, free or combined, of coconut oil, palm oil, or palm kernel oil, with a metal or metal-like substance or an organic radical.

(j) *Article processed wholly or in chief value from an article with respect to which a tax is imposed* means any article made entirely from oil or oils, or any article made of two or more components, the oil or oils constituting a component having a value greater than that of any other component. An article is made from an oil or oils when the oil or oils, or any of their processed forms, have been used in making the article. In determining the value of the oil or oils as a component, the combined values of the oil or oils, and of every processed form thereof used in making the article, shall be the value of the oil or oils as a component.

(k) *Effective date* in respect to the provisions of section 602½ of the Revenue Act of 1934, as originally enacted, means May 10, 1934, beginning at 11:40 a. m., Eastern Standard

Time, and in respect to section 602½ of the Revenue Act of 1934, as amended by section 702 of the Revenue Act of 1936, means August 21, 1936, beginning at 12:01 a. m., Eastern Standard Time.

(l) *Processing* means the use of the oil or oils in the manufacture or production of an article intended for sale.

(m) *Use* has a very broad meaning. The term includes, among other things, the using or making use of, or employing, any one or more of the oils, or any combination or mixture of the oils, in any process, or stage or step in the manufacture or production of an article intended for sale, and includes the manufacture or production of such article in its entirety, whether such oil is used as a component or constituent or ingredient of the article, or is used merely as a means or aid in the manufacture or production of the article, and not as a component or constituent or ingredient. Examples which are in no measure all inclusive of the *use* contemplated are:

(1) Bleaching, neutralizing, refining, deodorizing, hydrogenating, sulphonating, "twitchellizing", polymerizing, saponifying, or any other commercial processing or any combination of these commercial processings, if such process or combination of processes produces an article intended for sale.

(2) The entire process of manufacture or production of an article intended for sale, where any one or more of the above-enumerated processes are but incidental steps or stages in a continuous course of manufacture or production of the article.

(3) The manufacture or production of an article intended for sale from an oil or oils upon which any of the processes enumerated in (1), above, have been performed either (A) prior to the importation of the particular oil, or (B) prior to the effective date of the Act.

(4) The use of the oil or oils in connection with any process or stage of the manufacture or production of an article intended for sale, even though the oil is not consumed therein or does not become a component material of the article so produced. But such a use of palm oil, by the processor, in the manufacture of tin plate is specifically excepted by the Act.

(n) *First domestic processing* means the first use in the United States on or after the effective date of the Act. At all times in these regulations, the term *processing* or *first domestic processing* will be deemed to be synonymous with "use" or "first use in the United States on or after the effective date", respectively, and will include the meanings implied in the latter terms by subdivision (m), above.

(o) *Processor* is any person who does the "first domestic processing."

(p) *Exportation* means the severance of an article from the mass of things belonging within the United States with the intention of uniting it with the mass of things belonging within some foreign country or within a possession of the United States.

(q) *Exporter* means the person named as shipper or consignee in the export bill of lading.

(r) *Includes* and *including*, when used in a statement contained in these regulations, shall not be deemed to exclude other things otherwise within the meaning of such statement.

Chapter II of Regulations 48 is amended by inserting the following after the quotation of section 602½ (a) of the Revenue Act of 1934:

#### Section 702 (a) and (b) of the Revenue Act of 1936

SEC. 702. *Processing tax on certain oils.*—(a) The first sentence of section 602½ of the Revenue Act of 1934 is amended to read as follows:

(a) There is hereby imposed upon the first domestic processing of coconut oil, palm oil, palm-kernel oil, fatty acids derived from any of the foregoing oils, salts of any of the foregoing (whether or not such oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination or mixture containing a substantial quantity of any one or

more of such oils, fatty acids, or salts, a tax of 3 cents per pound to be paid by the processor, but the tax under this section shall not apply (1) with respect to any fatty acid or salt resulting from a previous first domestic processing taxed under this section or upon which an import tax has been paid under section 601 (c) (8) of the Revenue Act of 1932, as amended, or (2) with respect to any combination or mixture by reason of its containing an oil, fatty acid, or salt with respect to which there has been a previous first domestic processing or upon which an import tax has been paid under such section 601 (c) (8).

(b) Notwithstanding the provisions of subsection (a) of this section, the first domestic processing of sunflower oil or sesame oil (or any combination or mixture containing a substantial quantity of sunflower oil or sesame oil), if such oil or such combination or mixture of such oil contained therein was imported prior to the effective date of this title, shall be taxed in accordance with the provisions of section 602½ of the Revenue Act of 1934 in force on the date of the enactment of this Act.

#### Section 602 of the Revenue Act of 1934

SEC. 602. *Tax on Certain Oils.*—Section 601(c) of the Revenue Act of 1932 is amended by adding at the end thereof a new paragraph as follows:

(8) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine-animal oil, and any combination or mixture containing a substantial quantity of any one or more of such oils, 3 cents per pound. The tax on the articles described in this paragraph shall apply only with respect to the importation of such articles after the date of the enactment of the Revenue Act of 1934, and shall not be subject to the provisions of subsection (b) (4) of this section (prohibiting drawback) or section 629 (relating to expiration of taxes).

#### Section 701 of the Revenue Act of 1936

SEC. 701. *Tax on Certain Oils.*—The first sentence of section 601 (c) (8) of the Revenue Act of 1932, as amended, is amended to read as follows:

(8) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine-animal oil, tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acids derived from any of the foregoing, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 3 cents per pound; sesame oil provided for in paragraph 1732 of the Tariff Act of 1930, sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids derived from any of the foregoing or from linseed oil, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 4½ cents per pound; any article, merchandise, or combination (except oils specified in section 602½ of the Revenue Act of 1934, as amended), 10 per centum or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the products specified above in this paragraph or in section 602½ of the Revenue Act of 1934, as amended, a tax at the rate or rates per pound equal to that proportion of the rate or rates prescribed in this paragraph or such section 602½ in respect of such product or products which the quantity by weight of the imported article, merchandise, or combination, consisting of or derived from such product or products, bears to the total weight of the imported article, merchandise, or combination; hempseed, perilla seed, rapeseed, sesame seed, and kapok seed, 2 cents per pound.

#### Section 704 of the Revenue Act of 1936

SEC. 704. *Effective date.*—The provisions of this title shall be effective on and after the sixtieth day following the date of the enactment of this Act.

NOTE.—For information relative to section 601 (c) (8) of the Revenue Act of 1932, as amended, communicate with the Bureau of Customs, Washington, D. C.

Article 2 to 6, inclusive, are amended respectively to read as follows:

ART. 2. *Nature of the tax.*—The tax is an excise, not a property tax, nor an import tax. It is laid not upon the oils as such, or upon the sale of such oils, or upon the importation of such oils, but only upon their use in the manufacture of an article intended for sale.

ART. 3. *Imposition of the tax.*—(a) *For the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, Eastern Standard Time, August 20, 1936.*—During the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, Eastern Standard Time, August 20, 1936, tax is imposed on the first domestic processing of coconut oil, palm oil, palm kernel oil, sesame oil, sunflower oil, or any combination or mixture of such oils.

(b) *For the period beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936.*—Beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936, tax is imposed on the first domestic processing of coconut oil, palm oil, palm kernel oil, fatty acids and salts derived from such oils as well as combinations or mixtures of such oils, fatty acids, or salts. However, tax shall not be imposed on any fatty acid or salt (1) resulting from a first domestic processing of coconut oil, palm oil, or palm kernel oil

1933, as amended, that the amendment received at the office of the Commission on September 9, 1936, be effective as of September 11, 1936; and

It is further ordered that the Suspension Order, Order for Hearing and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same hereby are revoked and the said proceeding terminated.

By the Commission.

[SEAL] ORVAL L. DuBOIS, *Acting Secretary.*

[F. R. Doc. 2211—Filed, September 14, 1936; 12:52 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C. on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE BRITISH-AMERICAN-POWELL FARM, FILED ON SEPTEMBER 4, 1936, BY W. E. COOK, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 9, 1936, be effective as of September 11, 1936; and

It is further ordered that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same hereby are revoked and the said proceeding terminated.

By the Commission.

[SEAL] ORVAL L. DuBOIS, *Acting Secretary.*

[F. R. Doc. 2213—Filed, September 14, 1936; 12:52 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE BRITISH-AMERICAN-ROANOKE FARM FILED ON SEPTEMBER 4, 1936, BY W. E. COOK, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 9, 1936, be effective as of September 11, 1936; and

It is further ordered that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same hereby are revoked and the said proceeding terminated.

By the Commission.

[SEAL] ORVAL L. DuBOIS, *Acting Secretary.*

[F. R. Doc. 2214—Filed, September 14, 1936; 12:52 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE PHILLIPS-BELLA CASA #1 FARM, FILED ON AUGUST 31, 1936, BY W. E. COOK, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 9, 1936, be effective as of September 9, 1936; and

It is further ordered, that the Suspension Order, Order for Hearing and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same hereby are, revoked and the said proceeding terminated.

By the Commission.

[SEAL] ORVAL L. DuBOIS, *Acting Secretary.*

[F. R. Doc. 2208—Filed, September 14, 1936; 12:51 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE PHILLIPS-SUNRAY-STATE ET AL., FARM, FILED ON AUGUST 31, 1936, BY W. E. COOK, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 9, 1936, be effective as of September 9, 1936; and

It is further ordered that the Suspension Order, Order for Hearing and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same hereby are revoked and the said proceeding terminated.

By the Commission.

[SEAL] ORVAL L. DuBOIS, *Acting Secretary.*

[F. R. Doc. 2207—Filed, September 14, 1936; 12:51 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C. on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE MARATHON-DAHL FARM, FILED ON AUGUST 24, 1936, BY JOHN G. ELLINGHAUSEN, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the sub-

## Commodity Exchange Administration.

## ORDER DESIGNATING THE MERCHANTS' EXCHANGE OF ST. LOUIS AS A CONTRACT MARKET FOR MILL FEEDS UNDER THE COMMODITY EXCHANGE ACT

Pursuant to the authorization and direction contained in the Commodity Exchange Act (7 U. S. C., secs. 1-17) as amended by the act of Congress, approved June 15, 1936 (Public, No. 675, 74th Cong.), I, H. A. Wallace, Secretary of Agriculture, do hereby designate the Merchants' Exchange of St. Louis, Missouri, as a contract market for mill feeds under the Commodity Exchange Act, effective September 13, 1936, said Exchange having applied for, and having otherwise complied with the conditions imposed by said act precedent to, such designation. Such designation is subject hereafter to suspension or revocation in accordance with the provisions of said act: *Provided*, That for the purpose of such suspension or revocation, such designation and the order issued by the Secretary of Agriculture on May 12, 1923, designating the said Exchange as a contract market under the provisions of the Grain Futures Act, shall constitute a single designation.

In testimony whereof, I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington this 11th day of September 1936.

[SEAL]

H. A. WALLACE,  
Secretary of Agriculture.

[F. R. Doc. 2191—Filed, September 12, 1936; 11:54 a. m.]

## ORDER DESIGNATING THE NEW YORK MERCANTILE EXCHANGE AS A CONTRACT MARKET FOR BUTTER AND EGGS UNDER THE COMMODITY EXCHANGE ACT

Pursuant to the authorization and direction contained in the Commodity Exchange Act (7 U. S. C., secs. 1-17), as amended by the act of Congress, approved June 15, 1936 (Public, No. 675, 74th Cong.), I, H. A. Wallace, Secretary of Agriculture, do hereby designate the New York Mercantile Exchange, of New York, New York, as a contract market for butter and eggs under the Commodity Exchange Act, effective September 13, 1936, said exchange having applied for, and having otherwise complied with the conditions imposed by said act precedent to, such designation. Such designation is subject hereafter to suspension or revocation in accordance with the provisions of said act.

In testimony whereof, I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 11th day of September 1936.

[SEAL]

H. A. WALLACE,  
Secretary of Agriculture.

[F. R. Doc. 2192—Filed, September 12, 1936; 11:54 a. m.]

## ORDER DESIGNATING THE NEW YORK COTTON EXCHANGE AS A CONTRACT MARKET FOR COTTON UNDER THE COMMODITY EXCHANGE ACT

Pursuant to the authorization and direction contained in the Commodity Exchange Act (7 U. S. C., secs. 1-17), as amended by the act of Congress, approved June 15, 1936 (Public, No. 675, 74th Cong.), I, H. A. Wallace, Secretary of Agriculture, do hereby designate the New York Cotton Exchange, of New York, New York, as a contract market for cotton under the Commodity Exchange Act, effective September 13, 1936, said exchange having applied for, and having otherwise complied with the conditions imposed by said act precedent to, such designation. Such designation is subject hereafter to suspension or revocation in accordance with the provisions of said act.

In testimony whereof, I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 11th day of September 1936.

[SEAL]

H. A. WALLACE,  
Secretary of Agriculture.

[F. R. Doc. 2193—Filed, September 12, 1936; 11:54 a. m.]

## ORDER DESIGNATING THE CHICAGO MERCANTILE EXCHANGE AS A CONTRACT MARKET FOR BUTTER, EGGS, AND IRISH POTATOES UNDER THE COMMODITY EXCHANGE ACT

Pursuant to the authorization and direction contained in the Commodity Exchange Act (7 U. S. C., secs. 1-17), as amended by the act of Congress approved June 15, 1936 (Public, No. 675, 74th Cong.), I, H. A. Wallace, Secretary of Agriculture, do hereby designate the Chicago Mercantile Exchange, of Chicago, Illinois, as a contract market for butter, eggs, and Irish potatoes under the Commodity Exchange Act, effective September 13, 1936, said exchange having applied for, and having otherwise complied with the conditions imposed by said act precedent to, such designation. Such designation is subject hereafter to suspension or revocation in accordance with the provisions of said act.

In testimony whereof, I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 11th day of September 1936.

[SEAL]

H. A. WALLACE,  
Secretary of Agriculture.

[F. R. Doc. 2194—Filed, September 12, 1936; 11:55 a. m.]

## FEDERAL TRADE COMMISSION.

## United States of America—Before Federal Trade Commission

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 9th day of September, A. D. 1936.

Commissioners: Charles H. March, Chairman; Garland S. Ferguson, Jr., Ewin L. Davis, W. A. Ayres, Robert E. Frear.

[Docket No. 2820]

## IN THE MATTER OF NOBOZ LABORATORIES, INC.

## ORDER APPOINTING EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U. S. C. A., Section 41),

It is ordered that Charles P. Vicini, an examiner of this Commission, be, and he hereby is, designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered that the taking of testimony in this proceeding begin on Friday, September 18, 1936, at ten o'clock in the forenoon of that day (Pacific Standard Time), in Room 707, Flatiron Building, San Francisco, California.

Upon completion of testimony for the Federal Trade Commission, the examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The examiner will then close the case and make his report.

By the Commission.

[SEAL]

C. G. DUGANNE, Acting Secretary.

[F. R. Doc. 2196—Filed, September 14, 1936; 11:07 a. m.]



*United States of America—Before Federal Trade Commission*

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

Commissioners: Charles H. March, Chairman; Garland S. Ferguson, Jr., Ewin L. Davis, W. A. Ayres, Robert E. Freer.

[Docket No. 2846]

**IN THE MATTER OF AMERICAN BANK MACHINERY COMPANY  
ORDER APPOINTING EXAMINER AND FIXING TIME AND PLACE FOR  
TAKING TESTIMONY**

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U. S. C. A., Section 41),

It is ordered that Edward M. Averill, an examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered that the taking of testimony in this proceeding begin on Monday, September 28, 1936, at ten o'clock in the forenoon of that day (Eastern Standard Time), in Court Room No. 318, Federal Building, Philadelphia, Pennsylvania.

Upon completion of testimony for the Federal Trade Commission, the examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The examiner will then close the case and make his report.

By the Commission.

[SEAL]

C. G. DUGANNE, *Acting Secretary.*

[F. R. Doc. 2197—Filed, September 14, 1936; 11:07 a. m.]

**RAILROAD RETIREMENT BOARD.**

**TO EMPLOYEES SUBJECT TO THE RAILROAD RETIREMENT ACT OF 1935 WHO CONTINUE IN CARRIER SERVICE AFTER AGE 65 AND BEFORE AGE 70**

Section 2 of the Railroad Retirement Act of 1935 provides as follows:

Upon the attainment of sixty-five years of age and continuance in service by the employee (but not before the effective date of this Act), the annuity of such employee shall be reduced one-fifteenth for every year of such continued service beyond the age of sixty-five years; except that such reduction shall not apply during any period, beginning at the age of sixty-five and not extending beyond the age of seventy, while the employee is continued in employment under an agreement in writing between the carrier and employee filed with the Board, which agreement may provide for extension of employment for one year and thereafter in like manner for successive periods of one year each.

**I**

**REGULATION ADOPTED BY THE BOARD**

In view of the situation created by the refusal of carriers during the pendency of their suit challenging the constitutionality of the Railroad Retirement Act, to execute the Agreement to Continue in Service Forms prescribed by the Railroad Retirement Board and in order to conserve the funds of the United States appropriated for the payment of annuities under the Railroad Retirement Act and to protect employees against unexpected reductions in their annuities the Board, with the concurrence of the Acting Comptroller General of the United States, adopted on September 10 the following regulation:

1. Despite the pending litigation concerning the constitutionality of the Railroad Retirement Act of 1935, the filing of agreements as required by Section 2 of the Act is necessary to avoid reduction in the annuities of employees who continue in service after age 65 and after May 31, 1936.

2. R. R. B. Form AA3 is the form of agreement prescribed by the Board and should be used wherever possible.

3. Where an employee is in fact continued in service after age 65 with the consent of the carrier, but the carrier refuses

to execute an agreement on Form AA3, the following documents may be filed in lieu thereof:

(a) An agreement to the same effect as that contained in Form AA3 but executed in another form and signed by the employee and the carrier; or

(b) Copy of a letter from the employee to the carrier stating the employee's date of birth and requesting the carrier to continue the employee in service (the copy to be signed by the employee) and the reply letter of the carrier granting the request; or

(c) A letter or notice from the carrier addressed to the employee or to its employees generally offering to continue the employee or employees in service beyond age 65 and a copy of a letter from the employee to the carrier stating his age and consenting to remain in service (the copy to be signed by the employee); or

(d) Form AA3 executed by the employee and an affidavit by the employee, sworn to before an officer authorized to administer oaths stating that the employee had approached a proper official of his employing carrier (naming him), that he told the official that he (the employee) had attained or was about to attain age 65, that he requested the official to have Form AA3 executed by the carrier, that the request was refused, that the employee was in fact continued in service by the carrier, and that the employee executed and left with the carrier a copy of the Form AA3.

4. The dates for filing the above with the Railroad Retirement Board at Washington, D. C., are fixed as follows:

(a) For employees who have attained or will have attained age 65 on or prior to September 30, 1936, the filing may be on or before October 31, 1936.

(b) For employees who will attain age 65 after September 30, 1936, the filing must be on or before the last day of the month following that in which the 65th birthday falls.

**II**

**WHAT EMPLOYEES SHOULD DO**

If employees who continue in service after age 65 and before age 70 wish to protect themselves against the reduction in annuity prescribed by Section 2 of the Act, they should comply with the foregoing regulation. Compliance with that regulation requires that the employee file with the Railroad Retirement Board, Washington, D. C., on or before October 31, 1936, or on or before the last day of the month following the month in which the employee attains age 65, if that birthday is later than September 30, 1936, the documents described in any one of the four subparagraphs of paragraph 3 of the above regulation.

If the employee wishes to file the documents described in subparagraph d of paragraph 3 of the above regulation he should proceed as follows:

1. If he does not already have an Agreement to Continue in Service Form, he should write to the Railroad Retirement Board, Washington, D. C., and request that he be sent a Form AA3.

2. He should then fill in and sign the Form AA3 in accordance with the instructions there given.

3. He should then present the executed Form AA3 to his employing officer, state his age and request that the Form be executed by the carrier.

4. If his request is granted he should see to it that the completed form is sent promptly by the carrier or by himself to the Railroad Retirement Board, Washington, D. C.

5. If his request is refused, he should file with his carrier, by leaving with his employing officer or mailing to the carrier's office, a copy of Form AA3 filled out and signed by him. He should then go before a notary public or a county clerk or any other officer authorized by law to take oaths and fill out and swear to the affidavit R. R. B. Form AA3S.

6. He should annex the affidavit to Form AA3, properly filled out and signed by him, and mail the same promptly to the Railroad Retirement Board, Washington, D. C.

Employees who have already filed forms will be notified by the Board whether their forms are incomplete and what steps they should take to complete them.

## R. R. B. Form AA3S

## RAILROAD RETIREMENT BOARD

## CONTINUANCE IN SERVICE AFFIDAVIT

STATE OF \_\_\_\_\_

County of \_\_\_\_\_, ss:

\_\_\_\_\_, being duly sworn, deposes and

says:

I am the employee named in and who executed the annexed R. R. B. Form AA3. I have presented the said Form to

(Name of official)

(Title of official)

\_\_\_\_\_, stating that I was born on

(Name of carrier)

(Date of birth)

\_\_\_\_\_, and requesting that the carrier execute the Form. My request was refused, but I was permitted by the said carrier to continue, and have continued, in its service, for compensation paid by it, after my 65th birthday. I have duly executed and filed a copy of the annexed Form AA3 with the said carrier as follows:

(State whether you personally delivered or mailed the copy and to whom)

(Signature)

Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

(Signature and title of officer administering oath)

[SEAL]

R. B. BRONSON, Secretary.

September 14, 1936.

[F. R. Doc. 2198—Filed, September 14, 1936; 11:38 a. m.]

## SECURITIES AND EXCHANGE COMMISSION.

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 12th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE ROYAL-KELLER FARM, FILED ON AUGUST 28, 1936, BY THOMAS D. BROWN & COMPANY, RESPONDENT

CONSENT TO WITHDRAWAL OF FILING OF OFFERING SHEET AND ORDER TERMINATING PROCEEDING

The Securities and Exchange Commission, having been informed by the respondent that no sales of any of the interests covered by the offering sheet described in the title hereof have been made, and finding, upon the basis of such information, that the withdrawal of the filing of the said offering sheet, requested by such respondent, will be consistent with the public interest and the protection of investors, consents to the withdrawal of such filing but not to the removal of the said offering sheet, or any papers with reference thereto, from the files of the Commission; and

It is ordered that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same are hereby revoked and the said proceeding terminated.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2205—Filed, September 14, 1936; 12:51 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE HOLLENBACK ET AL.-PIERCE FARM FILED ON SEPTEMBER 4, 1936, BY SUPREME OIL, INC., RESPONDENT

CONSENT TO WITHDRAWAL OF FILING OF OFFERING SHEET AND ORDER TERMINATING PROCEEDING

The Securities and Exchange Commission, having been informed by the respondent that no sales of any of the interests covered by the offering sheet described in the title hereof have been made, and finding, upon the basis of such information, that the withdrawal of the filing of the said offering sheet, requested by such respondent, will be consistent with the public interest and the protection of investors, consents to the withdrawal of such filing but not to the removal of the said offering sheet, or any papers with reference thereto, from the files of the Commission; and

It is ordered that the Suspension Order, Order for Hearing and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same are hereby revoked and the said proceeding terminated.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2212—Filed, September 14, 1936; 12:52 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE R. J. COOK RANCH FARM, FILED ON AUGUST 21, 1936, BY THE COLUMBIA COMPANY, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 9, 1936, be effective as of September 9, 1936; and

It is further ordered that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same are hereby revoked and the said proceeding terminated.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2203—Filed, September 14, 1936; 12:52 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE BRITISH-AMERICAN-McNABB PARK COMMUNITY FARM, FILED ON SEPTEMBER 8, 1936, BY W. E. COOK, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of

upon which tax has been paid under section 602½ of the Revenue Act of 1934, as amended, or (2) upon which an import duty has been paid under section 601 (c) (8) of the Revenue Act of 1932, as amended.

Beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936, no tax shall be imposed with respect to a combination or mixture of coconut oil, palm oil, palm kernel oil, fatty acid or salt of such oils where such oil, fatty acid, or salt has (1) previously been subjected to tax under section 602½ of the Revenue Act of 1934, as amended, or (2) been subjected to the import tax imposed under section 601 (c) (8) of the Revenue Act of 1932, as amended.

The tax shall apply to sesame oil, sunflower oil, or any combination or mixture of sesame oil or sunflower oil, if such oil, combination or mixture, or the oil contained in such combination or mixture was imported prior to 12:01 a. m., Eastern Standard Time, August 21, 1936.

(c) *Exception.*—No tax is imposed on the use of palm oil, by the processor, in the manufacture of tin plate.

ART. 4. *When tax attaches.*—(a) *Generally.*—The tax attaches upon the first domestic processing of the oil. If some part of the processing of a particular quantity of oil takes place on or after the effective date, the tax attaches notwithstanding that some part of the processing of such quantity took place before the effective date.

(b) *For the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, Eastern Standard Time, August 20, 1936.*—If coconut oil, palm oil, palm kernel oil, sesame oil, sunflower oil, or a combination or mixture of such oils, has been refined, sulfonated, sulphated, hydrogenated, or otherwise processed, either prior to the importation thereof or prior to 11:40 a. m., Eastern Standard Time, May 10, 1934, or both, the tax attaches to the first domestic processing of such oils, or combinations or mixtures, after such time, in the manufacture or production of an article intended for sale.

(c) *For the period beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936.*—Beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936, tax will attach to the first domestic processing of coconut oil, palm oil, palm kernel oil, fatty acids, and salts derived from such oils as well as combinations or mixtures of such oils, fatty acids, or salts.

The tax attaches to sesame oil or sunflower oil, or a combination or mixture of such oils, imported prior to 12:01 a. m., Eastern Standard Time, August 21, 1936, and first domestically processed subsequent to such time.

However, no tax will attach to the first domestic processing of fatty acids or salts of coconut oil, palm oil, or palm kernel oil if the coconut oil, palm oil, or palm kernel oil from the first domestic processing of which the fatty acids or salts resulted, had been subjected to tax under section 602½ of the Revenue Act of 1934, as amended, or if such oils had been subjected to the import tax imposed under section 601 (c) (8) of the Revenue Act of 1932, as amended.

No tax shall attach to a combination or mixture of coconut oil, palm oil, palm kernel oil, fatty acids, or salts of such oils, where such oil, fatty acid, or salt has previously been subjected to tax under section 602½ of the Revenue Act of 1934, as amended, or been subjected to the import tax imposed under section 601 (c) (8) of the Revenue Act of 1932, as amended.

No tax shall attach to sesame oil, sunflower oil, or any combination or mixture of such oils, if such oils, combinations or mixtures, or the oils contained in such combinations or mixtures were imported subsequent to 12:00 midnight, Eastern Standard Time, August 20, 1936.

ART. 5. *Measure of the tax.*—(a) *Generally.*—The measure of the tax is the quantity of oil or oils (in pounds) put into process, that is, the amount of tax will be determined by the quantity of the oil or oils which, in any way, enters into the first domestic processing.

(b) *For the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, Eastern Standard Time, August 20, 1936.*—During the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, August 20, 1936, if oil or oils which have been processed and upon which the tax has been paid are combined with oil or oils upon which no tax has been paid, the measure of the tax on the processing of the combination or mixture is the total quantity (in pounds) of such combination or mixture.

(c) *For the period beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936.*—Beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936, if oil or oils which have been processed and upon which tax has been paid under section 602½ of the Revenue Act of 1934, as amended, or under section 601 (c) (8) of the Revenue Act of 1932, as amended, are combined with oil or oils upon which no tax has been paid, the measure of the tax on the processing of the combination or mixture is the quantity (in pounds) of the nontax-paid oil or oils contained in the combination or mixture.

ART. 6. *Rate of tax.*—(a) *For the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, Eastern Standard Time, August 20, 1936.*—During the period 11:40 a. m., Eastern Standard Time, May 10, 1934, to 12:00 midnight, Eastern Standard Time, August 20, 1936, the rate of tax is 3 cents per pound on sesame oil, palm oil, palm kernel oil, sunflower oil, or a combination or mixture containing a substantial quantity of one or more of such oils, with respect to any of which oils there has been no previous first domestic processing.

(b) *For the period beginning with 12:01 a. m., Eastern Standard Time, August 21, 1936.*—Beginning with 12:01 a. m., Eastern

Standard Time, August 21, 1936, the rate of tax is 3 cents per pound on palm oil, palm kernel oil, fatty acids or salts derived from palm oil, or palm kernel oil, fatty acids or salts derived from coconut oil, or a combination or mixture containing a substantial quantity of one or more of the foregoing, with respect to any of which there has been no previous first domestic processing.

Sesame oil or sunflower oil, or a combination or mixture of such oils, imported prior to 12:01 a. m., Eastern Standard Time, August 21, 1936, and first domestically processed subsequent to such time is taxable at the rate of 3 cents per pound.

(c) Beginning with 11:40 a. m., Eastern Standard Time, May 10, 1934, except as set forth in (d), below, the rate of tax is 5 cents per pound on coconut oil, or on any combination or mixture containing a substantial quantity of coconut oil, with respect to which oil there has been no previous first domestic processing.

(d) The rate of tax is 3 cents per pound on coconut oil and on any combination or mixture containing a substantial quantity of coconut oil, if all of such coconut oil (alone or in combination or mixture)—

(1) Is wholly the production of any possession of the United States, including the Philippine Islands; or

(2) Was produced wholly from materials, the growth or production of any possession of the United States, including the Philippine Islands; or

(3) Was brought into the United States before June 10, 1934; or

(4) Was produced from materials brought into the United States before June 10, 1934; or

(5) Was purchased under a bona fide contract entered into prior to April 26, 1934; or

(6) Was produced from materials purchased under a bona fide contract entered into prior to April 26, 1934.

NOTE.—Section 702 of the Revenue Act of 1936 made no change with respect to the rate of tax on coconut oil whether of Philippine Islands origin or otherwise.

These regulations are prescribed under the authority of section 1101 of the Revenue Act of 1926, made applicable by section 602½ (f) of the Revenue Act of 1934.

[SEAL]

CHAS. T. RUSSELL,

Acting Commissioner of Internal Revenue.

Approved, September 11, 1936.

H. MORGENTHAU, JR.,

Secretary of the Treasury.

[F. R. Doc. 2199—Filed, September 14, 1936; 12:46 p. m.]

## DEPARTMENT OF AGRICULTURE.

### Agricultural Adjustment Administration.

NER—B-2—Pennsylvania

Issued September 11, 1936

(Pennsylvania—Amendment No. 3)

1936 AGRICULTURAL CONSERVATION PROGRAM—NORTHEAST REGION

### BULLETIN NO. 2—AMENDMENT NO. 15

#### Soil-Building Practices—Pennsylvania

[Pennsylvania Amendment No. 3]

The first paragraph of the section entitled "Establishing New Seedings of Grasses and Legumes" of Northeast Region Bulletin No. 2, as amended, for Pennsylvania, is, in respect to its application to the State of Pennsylvania, amended to read as follows (without any change in footnote 1 to such section):

Applying after March 1, 1936, either at or before the time of seeding (but if after seeding, before October 1, 1936), not less than the following quantities of the following materials, or their equivalent, per acre on crop land or pasture land, and seeding such land between March 1, 1936, and September 1, 1936, if pasture land, or between March 1, 1936, and December 1, 1936, if crop land, to grass and legume mixtures containing at least 40 percent by weight of legume seeds, or to legumes.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 11th day of September, 1936.

[SEAL]

H. A. WALLACE,  
Secretary of Agriculture.

[F. R. Doc. 2195—Filed, September 12, 1936; 11:55 a. m.]



ject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 8, 1936, be effective as of September 8, 1936; and

It is further ordered that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same hereby are revoked and the said proceeding terminated.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2206—Filed, September 14, 1936; 12:51 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C. on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE MOORE-WOODRUFF FARM, FILED ON AUGUST 31, 1936, BY CLAIBORN L. HEAD, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 9, 1936 be effective as of September 9, 1936; and

It is further ordered that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same hereby are revoked and the said proceeding terminated.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2210—Filed, September 14, 1936; 12:52 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 12th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE CONTINENTAL-RISSE FARM, FILED ON AUGUST 29, 1936, BY HARRY A. MEDLEY, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 11, 1936, be effective as of September 11, 1936; and

It is further ordered, that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same hereby are revoked and the said proceeding terminated.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2204—Filed, September 14, 1936; 12:50 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE HUCKLEBERRY-GRAY FARM, FILED ON SEPTEMBER 5, 1936, BY HERBERT H. MOORE, RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that in Item 16 (c), Division II, the net production figures stated in barrels are preceded by a dollar mark;
2. In that in Division III the estimate of recoverable oil is based upon a present potential in excess of the unrestricted production for July 1936 appearing in Item 16, Division II;
3. In that in Division III on Page 7 the future production has been calculated for three wells and not for the one average, as stated, followed by a multiplication resulting in an overstatement of the calculation of recoverable oil;

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 10th day of October 1936, that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered that John H. Small, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered that the taking of testimony in this proceeding commence on the 26th day of September 1936, at 11:00 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 16th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2203—Filed, September 14, 1936; 12:50 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C. on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE HAMILTON ET AL-SACK FARM, FILED ON SEPTEMBER 8, 1936, BY J. W. SALT, RESPONDENT.

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the

respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that Exhibit A has no legend, is undated, the location of the drilling well is not shown, and the tract is not designated;

2. In that Item 20 of Division II (numbered Item 18 in your sheet) is not the correct form to be used in filed sheets;

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 10th day of October 1936, that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered that John H. Small, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered that the taking of testimony in this proceeding commence on the 26th day of September 1936 at 10:00 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2201—Filed, September 14, 1936; 12:50 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE GULF-GRIMES FARM, FILED ON SEPTEMBER 5, 1936, BY SCHAPPERT-TEDEN-BLUMER, INC., RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

(1) In that two non-contiguous properties are joined and covered by the same offering sheet.

(2) In that in Item 12 (a) no information is given with respect to the ad valorem tax.

(3) In that in Item 3, Division III, in calculating the ultimate recovery from pressure decline in the formation, factors which would influence the results in a field such as Hobbs are not considered.

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 10th day of October 1936; that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in

the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered, that John H. Small, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered, that the taking of testimony in this proceeding commence on the 26th day of September 1936 at 11:30 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2202—Filed, September 14, 1936; 12:50 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 11th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF AN OVERRIDING INTEREST IN THE WILCOX-BISBEE FARM, FILED ON SEPTEMBER 5, 1936, BY SUPREME OIL, INC., RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that in Item 5 (b), Division II, the addresses of the persons named and the size of their interests have been omitted;

2. In that in Item 10 (b) (i), Division II, it appears that the offeror is selling the interest of Stout & Wiseman without giving their address;

3. In that in Item 26 (a) (iii), Division II, the water content is omitted;

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 10th day of October 1936, that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered that John H. Small, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered that the taking of testimony in this proceeding commence on the 26th day of September 1936, at 10:30 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL] ORVAL L. DuBOIS, Acting Secretary.

[F. R. Doc. 2203—Filed, September 14, 1936; 12:50 p. m.]

Wednesday, September 16, 1936

No. 132

# PRESIDENT OF THE UNITED STATES.

## EXECUTIVE ORDER

### WITHDRAWAL OF PUBLIC LANDS FOR USE AS RECEIVING STATION FOR ALASKA COMMUNICATION SYSTEM

#### Alaska

1. Executive Order No. 2242 of August 31, 1915, withdrawing certain land in Alaska, under authority of the act of March 12, 1914, ch. 37, 38 Stat. 305, is hereby revoked as to the following-described land:

Beginning at corner No. 1, at point for center-quarter corner, sec. 7, T. 13 N., R. 3 W., Seward Meridian, Alaska, monumented with a one-inch pipe, thence by metes and bounds East along latitudinal center-section line 1996.8 feet; S. 50°52' W., 287.3 feet; S. 55°31' W., 291.1 feet; S. 59°47' W., 634.1 feet; S. 54°23' W., 717.7 feet; S. 65°15' W., 113 feet; N. 52°18'35" W., 917.6 feet; N. 53°21'30" E., 212.5 feet; N. 29°47' E., 506.3 feet to corner No. 1, the place of beginning, containing 33.35 acres.

2. Executive Order No. 3672 of May 8, 1922, withdrawing certain lands in Alaska, under authority of the said act of March 12, 1914, is hereby revoked as to the NE¼ sec. 7, T. 13 N., R. 3 W., Seward Meridian, Alaska, containing 160 acres.

3. By virtue of and pursuant to the authority vested in me by the act of June 25, 1910, ch. 421, 36 Stat. 847, as amended by the act of August 24, 1912, ch. 369, 37 Stat. 497, it is ordered that the tracts of land described in paragraphs 1 and 2 hereof be, and they are hereby, withdrawn from settlement, location, sale, or entry, and reserved for use of the War Department as a Receiving Station for the Alaska Communication System, at Anchorage, Alaska.

Paragraph 3 of this order shall continue in full force and effect unless and until revoked by the President or by act of Congress.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,  
September 12, 1936.

[No. 7448]

[F. R. Doc. 2221—Filed, September 14, 1936; 2:54 p. m.]

## TREASURY DEPARTMENT.

### Bureau of Internal Revenue.

[T. D. 4696]

### TAX ON UNJUST ENRICHMENT (WINDFALL TAX) TITLE III OF THE REVENUE ACT OF 1936

#### EXTENSION OF TIME FOR FILING RETURNS AND PAYING TAX To Collectors of Internal Revenue and Others Concerned:

The first paragraph of Treasury Decision 4689, approved August 26, 1936 (Int. Rev. Bull. XV-35, 14) is hereby amended to provide as follows:

Pursuant to the provisions of section 53 and section 503 of the Revenue Act of 1936, an extension of time for such period as may be necessary, but not later than December 15, 1936, is hereby granted for the filing of returns and paying the tax under Title

Vol. I—pt. 2—37—8

III of the Revenue Act of 1936, for any taxable year ended on or before August 31, 1936.

This Treasury Decision is issued under the authority prescribed by sections 53, 62, and 503 of the Revenue Act of 1936.

[SEAL]

GUY T. HELVERING,  
Commissioner of Internal Revenue.

Approved, Sept. 14, 1936.

H. MORGENTHAU, Jr.,  
Secretary of the Treasury.

[F. R. Doc. 2224—Filed, September 15, 1936; 12:23 p. m.]

## DEPARTMENT OF AGRICULTURE.

### Agricultural Adjustment Administration.

ECR—B-1 Revised—Supplement (o) Issued September 14, 1936  
1936 AGRICULTURAL CONSERVATION PROGRAM—EAST CENTRAL REGION

#### BULLETIN NO. 1 REVISED—SUPPLEMENT (O)

### Acreage of Annual Winter Legumes Following Soil-Depleting Crops

Any acreage on which a normal seeding of an annual winter legume is made alone in 1936, prior to October 1, following a soil-depleting crop harvested in 1936 shall, subject to the conditions set forth below, be classified as follows:

(a) *Soil Conserving*.—For the purpose of meeting the conditions of section 4 of part II of E. C. R. Bulletin No. 1 Revised, Minimum Acreage of Soil-Conserving Crops, and for the purpose of meeting the conditions of section 29 of E. C. R. Bulletin No. 3 with respect to acreage of crop land seeded to soil-conserving crops in 1936, but for no other purpose, such acreage shall (notwithstanding the harvesting of the soil-depleting crop) be regarded as used for the production of a soil-conserving crop in 1936.

(b) *Soil Depleting*.—For all other purposes of E. C. R. Bulletin No. 1 Revised and all other E. C. R. Bulletins heretofore issued, the entire acreage shall be regarded as used for the production of a soil-depleting crop in 1936.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture, to be affixed in the City of Washington, District of Columbia, this 14th day of September 1936.

[SEAL]

H. A. WALLACE,  
Secretary of Agriculture.

[F. R. Doc. 2231—Filed, September 15, 1936; 12:37 p. m.]

### SR—B-1, Revised—Supplement (u)

### 1936 AGRICULTURAL CONSERVATION PROGRAM—SOUTHERN REGION

#### BULLETIN NO. 1, REVISED—SUPPLEMENT (U)

Part IV, entitled "Classification of Crops", contained in Southern Region Bulletin No. 1, Revised, is hereby amended by adding at the end thereof the following new section:

SECTION 4. *Winter Legumes Following Soil-Depleting Crops*.—Where an annual winter legume or alfalfa is seeded alone in the fall (prior to October 31) of 1936 on an acreage from which a soil-depleting crop was harvested in 1936, the acreage so seeded to such legumes may be substituted in lieu of soil-conserving crops for purposes of diversion and meeting the minimum acreage of soil-conserving crops computed pursuant to section 6, part II, and for no other purpose, notwithstanding the provisions of section 2 of this part IV.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 14th day of September 1936.

[SEAL]

H. A. WALLACE,  
Secretary of Agriculture.

[F. R. Doc. 2229—Filed, September 15, 1936; 12:36 p. m.]

